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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENTS TO G.O.MS.NO.588, REVENUE (CT-II) DEPARTMENT, DATED
12.12.2017.

[G.O.Ms.No.522, Revenue (Commercial Taxes), 7th November, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section(1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council , hereby makes the following amendment further to amend the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017, namely:-

AMENDMENT

In the said notification, in the Table, -

- (1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	<p>Services provided to a Governmental Authority by way of -</p> <p>(a) water supply;</p> <p>(b) public health;</p> <p>(c) sanitation conservancy;</p> <p>(d) solid waste management; and</p> <p>(e) slum improvement and upgradation.</p>	Nil	Nil";

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3)in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

This notification shall come into force with effect from the 20th day of October, 2023.

N. GULZAR,
Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017 and was last amended vide notification issued in G.O.Ms.No.376, Revenue (CT) Department, dated 04.08.2023 published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt: 07-06-2017.

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